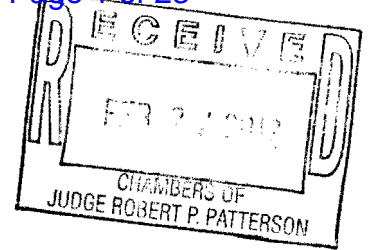


UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK



JEREMY LEVIN and DR. LUCILLE LEVIN,

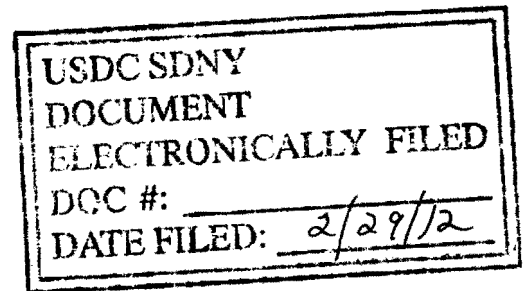
Plaintiffs,

Case No. 09 Civ. 5900 (RPP)

-against-

BANK OF NEW YORK, JPMORGAN
CHASE, SOCIETE GENERALE and
CITIBANK

Defendants.



JP MORGAN CHASE & CO and
JPMORGAN CHASE BANK, N.A.,

Third Party Plaintiff,

-against-

[REDACTED], et al,

Third Party Defendant.

**ANSWER BY THIRD-PARTY DEFENDANT [REDACTED] TO
JP MORGAN CHASE PARTIES THIRD-PARTY COMPLAINT**

[REDACTED] ([REDACTED]), by its undersigned attorney, for their answer to the Amended and Supplemental Third-Party Complaint of JPMorgan Chase Parties against other Judgment Creditors of Iran, Plaintiffs Suing Iran and Wire Transfer Parties (the "Third-Party Complaint") filed by defendants and third-party plaintiffs JPMorgan Chase & Co. and JPMorgan Chase Bank, N.A. (collectively, "Bank"), allege as follows:

Nature of the Proceedings

1. Paragraph 1 of the Third-Party Complaint states conclusions of law as to which no response is required. To the extent a response is required, [REDACTED] states that the statutory references contained in paragraph 1 of the Third-Party Complaint speak for themselves. [REDACTED] admits that the Bank holds funds blocked pursuant to regulations promulgated by the Office of Foreign Assets Control ("OFAC"). [REDACTED] asserts that they have claims to and interests in these blocked funds that are superior to the Bank and all other third-party defendants named in the Third-Party Complaint. Except to the extent specifically admitted herein, [REDACTED] denies the remaining allegations contained in paragraph 1 of the Third-Party Complaint.

2. Paragraph 2 of the Third-Party Complaint states conclusions of law as to which no response is required. [REDACTED] lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in paragraph 2 of the Third-Party Complaint; accordingly, such allegations are denied.

3. [REDACTED] lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in paragraph 3 of the Third-Party Complaint.

The Third-Party Plaintiffs

4. [REDACTED] admit the allegations contained in paragraph 4 of the Third-Party Complaint.

5. [REDACTED] admit the allegations contained in paragraph 5 of the Third-Party Complaint.

The Third Party Defendant Judgment Creditors/Plaintiffs

6. [REDACTED] makes no response to paragraph 6 of the Third-Party Complaint as it is redacted.

7. [REDACTED] makes no response to paragraph 7 of the Third-Party Complaint as it is redacted.

8. [REDACTED] makes no response to paragraph 8 of the Third-Party Complaint as it is redacted.
9. [REDACTED] makes no response to paragraph 9 of the Third-Party Complaint as it is redacted.
10. [REDACTED] makes no response to paragraph 10 of the Third-Party Complaint as it is redacted.
11. [REDACTED] makes no response to paragraph 11 of the Third-Party Complaint as it is redacted.
12. [REDACTED] makes no response to paragraph 12 of the Third-Party Complaint as it is redacted.
13. [REDACTED] makes no response to paragraph 13 of the Third-Party Complaint as it is redacted.
14. [REDACTED] makes no response to paragraph 14 of the Third-Party Complaint as it is redacted.
15. [REDACTED] makes no response to paragraph 15 of the Third-Party Complaint as it is redacted.
16. [REDACTED] makes no response to paragraph 16 of the Third-Party Complaint as it is redacted.
17. [REDACTED] makes no response to paragraph 17 of the Third-Party Complaint as it is redacted.
18. [REDACTED] makes no response to paragraph 18 of the Third-Party Complaint as it is redacted.
19. [REDACTED] makes no response to paragraph 19 of the Third-Party Complaint as it is redacted.
20. [REDACTED] makes no response to paragraph 20 of the Third-Party Complaint as it is redacted.

21. [REDACTED] makes no response to paragraph 21 of the Third-Party Complaint as it is redacted.

22. [REDACTED] makes no response to paragraph 22 of the Third-Party Complaint as it is redacted.

23. [REDACTED] makes no response to paragraph 23 of the Third-Party Complaint as it is redacted.

24. [REDACTED] makes no response to paragraph 24 of the Third-Party Complaint as it is redacted.

25. [REDACTED] makes no response to paragraph 25 of the Third-Party Complaint as it is redacted.

26. [REDACTED] makes no response to paragraph 26 of the Third-Party Complaint as it is redacted.

27. [REDACTED] makes no response to paragraph 27 of the Third-Party Complaint as it is redacted.

28. [REDACTED] makes no response to paragraph 28 of the Third-Party Complaint as it is redacted.

29. [REDACTED] makes no response to paragraph 29 of the Third-Party Complaint as it is redacted.

30. [REDACTED] makes no response to paragraph 30 of the Third-Party Complaint as it is redacted.

31. [REDACTED] makes no response to paragraph 31 of the Third-Party Complaint as it is redacted.

32. [REDACTED] makes no response to paragraph 32 of the Third-Party Complaint as it is redacted.

33. [REDACTED] makes no response to paragraph 33 of the Third-Party Complaint as it is redacted.

34. [REDACTED] makes no response to paragraph 34 of the Third-Party Complaint as it is redacted.

35. [REDACTED] makes no response to paragraph 35 of the Third-Party Complaint as it is redacted.

36. [REDACTED] makes no response to paragraph 36 of the Third-Party Complaint as it is redacted.

37. [REDACTED] makes no response to paragraph 37 of the Third-Party Complaint as it is redacted.

38. [REDACTED] makes no response to paragraph 38 of the Third-Party Complaint as it is redacted.

39. [REDACTED] makes no response to paragraph 39 of the Third-Party Complaint as it is redacted.

40. [REDACTED] makes no response to paragraph 40 of the Third-Party Complaint as it is redacted.

41. [REDACTED] makes no response to paragraph 41 of the Third-Party Complaint as it is redacted.

42. [REDACTED] makes no response to paragraph 42 of the Third-Party Complaint as it is redacted.

43. [REDACTED] makes no response to paragraph 43 of the Third-Party Complaint as it is redacted.

44. [REDACTED] makes no response to paragraph 44 of the Third-Party Complaint as it is redacted.

45. [REDACTED] makes no response to paragraph 45 of the Third-Party Complaint as it is redacted.

46. [REDACTED] makes no response to paragraph 46 of the Third-Party Complaint as it is redacted.

47. [REDACTED] makes no response to paragraph 47 of the Third-Party Complaint as it is redacted.

48. [REDACTED] makes no response to paragraph 48 of the Third-Party Complaint as it is redacted.

49. [REDACTED] makes no response to paragraph 49 of the Third-Party Complaint as it is redacted.

50. [REDACTED] makes no response to paragraph 50 of the Third-Party Complaint as it is redacted.

51. [REDACTED] makes no response to paragraph 51 of the Third-Party Complaint as it is redacted.

52. [REDACTED] makes no response to paragraph 52 of the Third-Party Complaint as it is redacted.

53. [REDACTED] makes no response to paragraph 53 of the Third-Party Complaint as it is redacted.

54. [REDACTED] makes no response to paragraph 54 of the Third-Party Complaint as it is redacted.

55. [REDACTED] makes no response to paragraph 55 of the Third-Party Complaint as it is redacted.

56. [REDACTED] makes no response to paragraph 56 of the Third-Party Complaint as it is redacted.

57. [REDACTED] makes no response to paragraph 57 of the Third-Party Complaint as it is redacted.

58. [REDACTED] makes no response to paragraph 58 of the Third-Party Complaint as it is redacted.

59. [REDACTED] makes no response to paragraph 59 of the Third-Party Complaint as it is redacted.

60. [REDACTED] makes no response to paragraph 60 of the Third-Party Complaint as it is redacted.

61. [REDACTED] makes no response to paragraph 61 of the Third-Party Complaint as it is redacted.

62. [REDACTED] makes no response to paragraph 62 of the Third-Party Complaint as it is redacted.

63. [REDACTED] makes no response to paragraph 63 of the Third-Party Complaint as it is redacted.

64. [REDACTED] makes no response to paragraph 64 of the Third-Party Complaint as it is redacted.

65. [REDACTED] makes no response to paragraph 65 of the Third-Party Complaint as it is redacted.

66. [REDACTED] makes no response to paragraph 66 of the Third-Party Complaint as it is redacted.

67. [REDACTED] makes no response to paragraph 67 of the Third-Party Complaint as it is redacted.

68. [REDACTED] makes no response to paragraph 68 of the Third-Party Complaint as it is redacted.

69. [REDACTED] makes no response to paragraph 69 of the Third-Party Complaint as it is redacted.

70. [REDACTED] makes no response to paragraph 70 of the Third-Party Complaint as it is redacted.

71. [REDACTED] makes no response to paragraph 71 of the Third-Party Complaint as it is redacted.

72. [REDACTED] makes no response to paragraph 72 of the Third-Party Complaint as it is redacted.

73. [REDACTED] makes no response to paragraph 73 of the Third-Party Complaint as it is redacted.

74. [REDACTED] makes no response to paragraph 74 of the Third-Party Complaint as it is redacted.

75. [REDACTED] makes no response to paragraph 75 of the Third-Party Complaint as it is redacted.

76. [REDACTED] makes no response to paragraph 76 of the Third-Party Complaint as it is redacted.

77. [REDACTED] makes no response to paragraph 77 of the Third-Party Complaint as it is redacted.

78. [REDACTED] makes no response to paragraph 78 of the Third-Party Complaint as it is redacted.

79. [REDACTED] makes no response to paragraph 79 of the Third-Party Complaint as it is redacted.

80. [REDACTED] makes no response to paragraph 80 of the Third-Party Complaint as it is redacted.

81. [REDACTED] makes no response to paragraph 81 of the Third-Party Complaint as it is redacted.

82. [REDACTED] makes no response to paragraph 82 of the Third-Party Complaint as it is redacted.

83. [REDACTED] makes no response to paragraph 83 of the Third-Party Complaint as it is redacted.

84. [REDACTED] makes no response to paragraph 84 of the Third-Party Complaint as it is redacted.

85. [REDACTED] makes no response to paragraph 85 of the Third-Party Complaint as it is redacted.

86. [REDACTED] makes no response to paragraph 86 of the Third-Party Complaint as it is redacted.

87. [REDACTED] makes no response to paragraph 87 of the Third-Party Complaint as it is redacted.

88. [REDACTED] makes no response to paragraph 88 of the Third-Party Complaint as it is redacted.

89. [REDACTED] makes no response to paragraph 89 of the Third-Party Complaint as it is redacted.

90. [REDACTED] makes no response to paragraph 90 of the Third-Party Complaint as it is redacted.

91. [REDACTED] makes no response to paragraph 91 of the Third-Party Complaint as it is redacted.

92. [REDACTED] makes no response to paragraph 92 of the Third-Party Complaint as it is redacted.

93. [REDACTED] makes no response to paragraph 93 of the Third-Party Complaint as it is redacted.

94. [REDACTED] makes no response to paragraph 94 of the Third-Party Complaint as it is redacted.

95. [REDACTED] makes no response to paragraph 95 of the Third-Party Complaint as it is redacted.

96. [REDACTED] makes no response to paragraph 96 of the Third-Party Complaint as it is redacted.

97. [REDACTED] admits that it is a corporation existing under the laws of [REDACTED] with its principal place of business in [REDACTED].

98. [REDACTED] makes no response to paragraph 98 of the Third-Party Complaint as it is redacted.

99. [REDACTED] makes no response to paragraph 99 of the Third-Party Complaint as it is redacted.

100. [REDACTED] makes no response to paragraph 100 of the Third-Party Complaint as it is redacted.

101. [REDACTED] makes no response to paragraph 101 of the Third-Party Complaint as it is redacted.

102. [REDACTED] makes no response to paragraph 102 of the Third-Party Complaint as it is redacted.

103. [REDACTED] makes no response to paragraph 103 of the Third-Party Complaint as it is redacted.

104. [REDACTED] makes no response to paragraph 104 above that of the of the Third-Party Complaint as it is redacted.

105. [REDACTED] makes no response to paragraph 105 of the Third-Party Complaint as it is redacted.

106. [REDACTED] makes no response to paragraph 106 of the Third-Party Complaint as it is redacted.

107. [REDACTED] makes no response to paragraph 107 of the Third-Party Complaint as it is redacted.

108. [REDACTED] makes no response to paragraph 108 of the Third-Party Complaint as it is redacted.

109. [REDACTED] makes no response to paragraph 109 of the Third-Party Complaint as it is redacted.

110. [REDACTED] makes no response to paragraph 110 of the Third-Party Complaint as it is redacted.

111. [REDACTED] makes no response to paragraph 111 of the Third-Party Complaint as it is redacted.

112. [REDACTED] makes no response to paragraph 112 of the Third-Party Complaint as it is redacted.

113. [REDACTED] makes no response to paragraph 113 of the Third-Party Complaint as it is redacted.

114. [REDACTED] makes no response to paragraph 114 of the Third-Party Complaint as it is redacted.

115. [REDACTED] makes no response to paragraph 115 of the Third-Party Complaint as it is redacted.

116. [REDACTED] makes no response to paragraph 116 of the Third-Party Complaint as it is redacted.

117. [REDACTED] makes no response to paragraph 117 of the Third-Party Complaint as it is redacted.

118. [REDACTED] makes no response to paragraph 118 of the Third-Party Complaint as it is redacted.

119. [REDACTED] makes no response to paragraph 119 of the Third-Party Complaint as it is redacted.

120. [REDACTED] makes no response to paragraph 120 of the Third-Party Complaint as it is redacted.

121. [REDACTED] makes no response to paragraph 121 of the Third-Party Complaint as it is redacted.

122. [REDACTED] makes no response to paragraph 122 of the Third-Party Complaint as it is redacted.

123. [REDACTED] makes no response to paragraph 123 of the Third-Party Complaint as it is redacted.

124. [REDACTED] makes no response to paragraph 124 of the Third-Party Complaint as it is redacted.

125. [REDACTED] makes no response to paragraph 125 of the Third-Party Complaint as it is redacted.

126. [REDACTED] makes no response to paragraph 126 of the Third-Party Complaint as it is redacted.

127. [REDACTED] makes no response to paragraph 127 of the Third-Party Complaint as it is redacted.

128. [REDACTED] makes no response to paragraph 128 of the Third-Party Complaint as it is redacted.

129. [REDACTED] admit the allegations contained in paragraph 129 of the Third-Party Complaint.

130. [REDACTED] lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in paragraph 130 of the Third-Party Complaint and therefore on that basis deny each and every allegation.

131. [REDACTED] lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in paragraph 131 of the Third-Party Complaint and therefore on that basis deny each and every allegation.

132. [REDACTED] lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in paragraph 132 of the Third-Party Complaint and therefore on that basis deny each and every allegation.

Jurisdiction and Venue

133. Paragraph 133 of the Third-Party Complaint states conclusions of law as to which no response is required, and to the extent a response is required, [REDACTED] states that the statutory references contained in paragraph 133 of the Third-Party Complaint speak for themselves.

134. Paragraph 134 of the Third-Party Complaint states conclusions of law as to which no response is required, and to the extent a response is required, [REDACTED] states that the

statutory references contained in paragraph 134 of the Third-Party Complaint speak for themselves.

Factual Background

135. To the extent the allegations in paragraph 135 concern a complaint filed by the Levins, that documents speaks for itself and no response is required. To the extent that the allegations contained in paragraph 135 state conclusions of law, no response is required. [REDACTED] lacks knowledge or information sufficient to form a belief as to the truth of the remaining allegations contained in paragraph 135 of the Third-Party Complaint; accordingly, such allegations are denied.

136. To the extent the allegations in paragraph 136 of the Third-Party Complaint concern a writ of execution, that document speaks for itself. [REDACTED] lacks knowledge or information sufficient to form a belief as to the truth of the remaining allegations contained in paragraph 136 of the Third-Party Complaint; accordingly, such allegations are denied.

137. To the extent the allegations in paragraph 137 of the Third-Party Complaint concern a third-party complaint filed by the Bank and answers and counterclaims filed by certain judgment creditors, those documents speak for themselves and no response is required. [REDACTED] lacks knowledge or information sufficient to form a belief as to the truth of the remaining allegations contained in paragraph 137 of the Third-Party Complaint; accordingly, such allegations are denied.

138. To the extent the allegations in paragraph 138 of the Third-Party Complaint concern counterclaims and amended counterclaims filed by the Greenbaum Judgment Creditors, those documents speak for themselves and no response is required. [REDACTED] lacks knowledge or information sufficient to form a belief as to the truth of the remaining allegations contained in paragraph 138 of the Third-Party Complaint; accordingly, such allegations are denied.

139. To the extent the allegations in paragraph 139 of the Third-Party Complaint concerns answers and counterclaims filed by the Greenbaum Judgment Creditors, those documents speak for themselves and no response is required.

140. To the extent the allegations in paragraph 140 of the Third-Party Complaint concern an action filed by the Acosta Judgment Creditors in a separate action and any subsequent judgments, those documents speak for themselves and no response is required.

141. To the extent the allegations in paragraph 141 of the Third-Party Complaint concerns answers, counterclaims and amended counterclaims filed by the Acosta Judgment Creditors and the subsequent judgment in that action, those documents speak for themselves and no response is required. [REDACTED] lacks knowledge or information sufficient to form a belief as to the truth of the remaining allegations contained in paragraph 141 of the Third-Party Complaint; accordingly, such allegations are denied.

142. To the extent the allegations in paragraph 142 of the Third-Party Complaint concern an action filed by the Heiser Judgment Creditors in a separate action and any subsequent judgments, those documents speak for themselves and no response is required.

143. To the extent the allegations in paragraph 143 of the Third-Party Complaint concerns answers, counterclaims and amended counterclaims filed by the Heiser Judgment Creditors and the subsequent judgment in that action, those documents speak for themselves and no response is required. [REDACTED] lacks knowledge or information sufficient to form a belief as to the truth of the remaining allegations contained in paragraph 143 of the Third-Party Complaint; accordingly, such allegations are denied.

144. To the extent the allegations in paragraph 144 of the Third-Party Complaint concern an action filed by the Peterson Judgment Creditors in a separate action and any subsequent judgments, those documents speak for themselves and no response is required.

145. To the extent the allegations in paragraph 145 of the Third-Party Complaint concerns answers, counterclaims and amended counterclaims filed by the Peterson Judgment

Creditors in a separate action and the subsequent judgment in that action, those documents speak for themselves and no response is required. [REDACTED] lacks knowledge or information sufficient to form a belief as to the truth of the remaining allegations contained in paragraph 145 of the Third-Party Complaint; accordingly, such allegations are denied.

146. To the extent the allegations in paragraph 146 of the Third-Party Complaint concern a motion for partial summary judgment and cross-motions filed by the Heisers and Greenbaum Judgment Creditors and Acosta Judgment Creditors, those documents speak for themselves and no response is required. [REDACTED] lacks knowledge or information sufficient to form a belief as to the truth of the remaining allegations contained in paragraph 146 of the Third-Party Complaint; accordingly, such allegations are denied.

147. To the extent the allegations in paragraph 147 of the Third-Party Complaint concern an Order entered by this Court, those documents speak for themselves and no response is required. [REDACTED] lacks knowledge or information sufficient to form a belief as to the truth of the remaining allegations contained in paragraph 147 of the Third-Party Complaint; accordingly, such allegations are denied.

148. [REDACTED] lacks knowledge or information sufficient to form a belief as to the truth of the allegations contained in paragraph 148 of the Third-Party Complaint and therefore on that basis deny each and every allegation.

149. To the extent the allegations in paragraph 149 concern a turnover petition filed against the Bank by the Heiser Judgment Creditors in this Court, that document speaks for itself.

150. To the extent the allegations in paragraph 150 concern a writ of garnishment from the United States District Court for the District of Maryland (the "Maryland Court"), an order entered by the Maryland Court dated March 31, 2011, an answer filed by the Bank in the MD District Court and a response filed by the Heisers in the MD District Court, those documents speak for themselves. [REDACTED] lacks knowledge or information sufficient to form a belief as to

the truth of the remaining allegations contained in paragraph 150 of the Third-Party Complaint; accordingly, such allegations are denied.

151. To the extent the allegations in paragraph 151 of the Third-Party Complaint concerns an action filed by the Rubin Judgment Creditors in a separate action and the subsequent judgment in that action, those documents speak for themselves and no response is required. [REDACTED] lacks knowledge or information sufficient to form a belief as to the truth of the remaining allegations contained in paragraph 151 of the Third-Party Complaint; accordingly, such allegations are denied.

152. To the extent the allegations in paragraph 152 of the Third-Party Complaint concerns an action filed by the Valore Judgment Creditors in a separate action and the subsequent judgment in that action, those documents speak for themselves and no response is required. To the extent the allegations in paragraph 152 of the Third-Party Complaint concern an Order entered by this Court, an answer and Notices of Pending Action filed by the Valore Judgment Creditors, those documents speak for themselves and no response is required. [REDACTED] lacks knowledge or information sufficient to form a belief as to the truth of the remaining allegations contained in paragraph 152 of the Third-Party Complaint; accordingly, such allegations are denied.

153. To the extent the allegations in paragraph 153 of the Third-Party Complaint concerns an action filed by the Weinstein Judgment Creditors in a separate action and the subsequent judgment in that action, those documents speak for themselves and no response is required. To the extent the allegations in paragraph 153 concern a turnover petition filed by the Weinstein Judgment Creditors in this Court, that document speaks for itself. [REDACTED] lacks knowledge or information sufficient to form a belief as to the truth of the remaining allegations contained in paragraph 153 of the Third-Party Complaint; accordingly, such allegations are denied.

154. To the extent the allegations in paragraph 154 of the Third-Party Complaint concerns an action filed by the Brown Plaintiffs in a separate action, those documents speak for themselves and no response is required. To the extent the allegations in paragraph 153 concern an answer or Notice of Pending Action filed by the Brown Plaintiffs in this Court, that document speaks for itself. [REDACTED] lacks knowledge or information sufficient to form a belief as to the truth of the remaining allegations contained in paragraph 154 of the Third-Party Complaint; accordingly, such allegations are denied.

155. To the extent the allegations in paragraph 155 of the Third-Party Complaint concerns an action filed by the Bland Plaintiffs in a separate action, those documents speak for themselves and no response is required. To the extent the allegations in paragraph 154 concern an answer or Notice of Pending Action filed by the Bland Plaintiffs in this Court, that document speaks for itself. [REDACTED] lacks knowledge or information sufficient to form a belief as to the truth of the remaining allegations contained in paragraph 155 of the Third-Party Complaint; accordingly, such allegations are denied.

156. To the extent the allegations in paragraph 156 of the Third-Party Complaint concerns an action filed by the Khaliq Plaintiffs in a separate action, those documents speak for themselves and no response is required.

157. To the extent the allegations in paragraph 157 of the Third-Party Complaint concerns an action filed by the Owens Plaintiffs in a separate action, those documents speak for themselves and no response is required.

158. To the extent the allegations in paragraph 158 of the Third-Party Complaint concerns an action filed by the Mwila Plaintiffs in a separate action, those documents speak for themselves and no response is required.

159. Paragraph 159 of the Third-Party Complaint states conclusions of law as to which no response is required.

160. To the extent the allegations in paragraph 160 of the Third-Party Complaint concern a joint motion for summary judgment and orders entered by this Court, those documents speak for themselves. [REDACTED] lacks knowledge or information sufficient to form a belief as to the truth of the remaining allegations contained in paragraph 160 of the Third-Party Complaint; accordingly, such allegations are denied.

161. [REDACTED] lacks knowledge or information sufficient to form a belief as to the truth of the remaining allegations contained in paragraph 161 of the Third-Party Complaint; accordingly, such allegations are denied.

162. Exhibit G to the Third-Party Complaint speaks for itself. [REDACTED] admits that a partially redacted list is attached as Exhibit G to the Third-Party Complaint contains a blocked wire transfer from [REDACTED] whereby the debit bank was JPMorgan Chase, N.A., the credit bank was Citibank and the beneficiary's bank was [REDACTED] branch. [REDACTED] lacks knowledge or information sufficient to form a belief as to the truth of the remaining allegations contained in paragraph 162 of the Third-Party Complaint; accordingly, such allegations are denied.

163. Paragraph 163 of the Third-Party Complaint states conclusions of law as to which no response is required. [REDACTED] asserts that they have claims to and interests in these blocked funds because their interest is superior to the Bank and all other third-party defendants named in the Third-Party Complaint and because it is not an agency or instrumentality of the government or Iran. Except to the extent specifically admitted herein, [REDACTED] denies the remaining allegations contained in paragraph 163 of the Third-Party Complaint.

164. Paragraph 164 of the Third-Party Complaint states conclusions of law as to which no response is required. To the extent a response is required, [REDACTED] denies the allegations contained in paragraph 164 of the Third-Party Complaint.

First Claim for Relief

165. [REDACTED] repeats and realleges each and every allegation set forth in paragraphs 1 through 164 of this Answer to the same extent as if those allegations were set forth here in full.

166. Paragraph 166 of the Third-Party Complaint does not contain any allegations of fact and/or states conclusions of law as to which a response is not required, and [REDACTED] refers to the statutes and regulations cited in paragraph 166 for a true recitation of their contents.

167. Paragraph 167 of the Third-Party Complaint does not contain any allegations of fact and/or states conclusions of law as to which a response is not required. To the extent a response is required, [REDACTED] denies the allegations contained in paragraph 167 of the Third-Party Complaint.

Second Claim for Relief

168. [REDACTED] repeats and realleges each and every allegation set forth in paragraphs 1 through 167 of this Answer to the same extent as if those allegations were set forth here in full.

169. Paragraph 169 of the Third-Party Complaint does not contain any allegations of fact and/or states conclusions of law as to which a response is not required. To the extent a response is required, [REDACTED] denies the allegations contained in paragraph 169 of the Third-Party Complaint, except admit that [REDACTED] claims a right and interest in the JPM Phase 2 Assets, and that this claim has equal or greater priority to the claims of all other parties with respect to the JPM Phase 2 Assets.

170. Paragraph 170 of the Third-Party Complaint does not contain any allegations of fact and/or states conclusions of law as to which a response is not required. To the extent a response is required, [REDACTED] denies the allegations contained in paragraph 170 of the Third-Party Complaint.

171. Paragraph 171 of the Third-Party Complaint does not contain any allegations of fact and/or states conclusions of law as to which a response is not required, and [REDACTED] refers to the statutes and regulations cited in paragraph 171 for a true recitation of their contents.

Third Claim for Relief

172. [REDACTED] repeats and realleges each and every allegation set forth in paragraphs 1 through 171 of this Answer to the same extent as if those allegations were set forth here in full.

173. Paragraph 173 of the Third-Party Complaint does not contain any allegations of fact and/or states conclusions of law as to which a response is not required. To the extent a response is required, [REDACTED] denies the allegations contained in paragraph 173 of the Third-Party Complaint.

AFFIRMATIVE DEFENSES

174. [REDACTED]-Third Party Defendant asserts the affirmative defense of insufficient service of process.

175. [REDACTED]-Third Party Defendant asserts that the Bank has failed to state facts sufficient to constitute a claim or cause of action against [REDACTED].

176. [REDACTED]-Third Party Defendant asserts the affirmative defense of laches.

177. [REDACTED]-Third Party Defendant asserts the affirmative defense of estoppel.

178. [REDACTED]-Third Party Defendant asserts the affirmative defense of waiver.

179. [REDACTED]-Third Party Defendant asserts that the Bank is barred from recovery on its claims under the doctrines of unclean hands, unjust enrichment, failure to mitigate, and/or assumption of risk.

180. [REDACTED]-Third Party Defendant asserts that the Bank is barred from recovery on its claims because the Bank has not and will not suffer any injury or damage as a result of action taken by [REDACTED].

181. [REDACTED]-Third Party Defendant asserts that the Bank is barred from recovery on its claims because any damages the Bank did suffer were caused by independent, intervening events beyond the control and unrelated to any conduct of [REDACTED].

182. [REDACTED]-Third Party Defendant asserts the affirmative defense of assumption of the risk.

183. [REDACTED]-Third Party Defendant reserves the right to assert any affirmative defenses and counterclaims that may become apparent after additional discovery or otherwise.

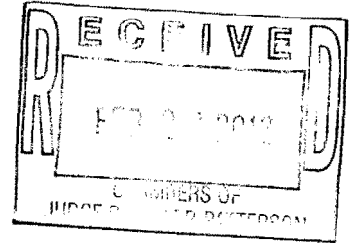
Dated: February 24, 2012

Respectfully submitted,

/s/ Kamran Parandian

Kamran Parandian
LAW OFFICES OF KAMRAN PARANDIAN
1 Barker Avenue, 4th Floor
White Plains, New York 10601
Tel: (914) 793-2626
Fax: (914) 239-4678
Email: kp@parandianlaw.com

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK



JEREMY LEVIN and DR. LUCILLE LEVIN,

Plaintiffs,

Case No. 09 Civ. 5900 (RPP)

-against-

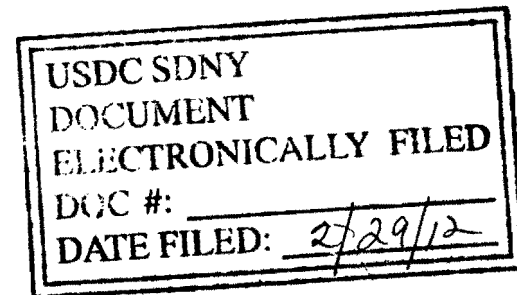
BANK OF NEW YORK, JPMORGAN CHASE,
SOCIETE GENERALE and CITIBANK

RULE 7.1 STATEMENT

Defendants.

JP MORGAN CHASE & CO and JPMORGAN
CHASE BANK, N.A.,

Third Party Plaintiff,



-against-

[REDACTED], et al,

Third Party Defendant.

Pursuant to Rule 7.1 of the Federal Rules of Civil Procedure and to enable District Judges and Magistrate Judges of the Court to evaluate possible disqualification or recusal the undersigned counsel for Third-Party [REDACTED] [REDACTED] does certify that said Third Party Defendant has no parent corporation, nor does any publicly held corporation hold a 10% or greater interest in them.

Dated: February 24, 2011

Respectfully submitted,

/s/ Kamran Parandian

Kamran Parandian
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